## REMARKS

This application has been carefully reviewed in light of the Office Action dated August 18, 2006. Claims 1 to 5, 7 to 11, 15 to 19, 21 to 25 and 29 are pending in the application, of which Claims 1, 15 and 29 are independent. Reconsideration and further examination are respectfully requested.

Applicants thank the Examiner for the indication that Claims 1 to 5, 7 to 11, 15 to 19, 21 to 25 and 29 contain allowable subject matter and would be allowable if amended to overcome the below-listed rejections.

Claims 1 to 5, 7 to 11, 15 to 19, 21 to 25 and 29 were rejected under 35 U.S.C. § 101 because the claimed invention is allegedly directed to non-statutory subject matter. Reconsideration and withdrawal of this rejection is respectfully requested.

In regard to Claims 1 and 15, Applicants have reviewed the "Interim Guidelines for Examination of Patent Applications for Patent Subject Matter Eligibility" (Guidelines) as requested in the Office Action. Without conceding the correctness of the rejection or the applicability of the Guidelines to Claim 1, Applicants have amended the preamble of Claim 1 to clarify that Claim 1 is directed to an apparatus "for variable magnification processing." Therefore, the preamble of Claim 1 now reads "(a)n image processing apparatus for variable magnification processing of output information." As such, Claim 1 is and was directed to an apparatus and not to "abstract rendering" as contended in the Office Action.

In regard to Claim 15, Applicants note that Claim 15 includes "a rendering step of rendering the output images." Without conceding the correctness of the rejection, Applicants have amended Claim 15 to clarify that the output images are used for

visualization as either a displayed image or as a printout. Accordingly, Applicants respectfully submit that the rendered output images are useful as they are used in a visualization apparatus, such as a display or printer, for visualizing the output image. Furthermore, the rendered output images are a tangible result of a specific application, namely, variable magnification processing of output information. Finally, the rendered output images are neither unrepeatable or unpredictable because the rendered output images are rendered according to rendering attributes corresponding to a size and an output position.

Accordingly, Applicants submit that Claims 1 and 15 are in condition for allowance and respectfully request same.

In regard to Claim 29, Claim 29 has been amended to clarify that it is directed to a "A computer-readable memory which stores a computer-executable program code for execution by a computer..." as requested by the Examiner. Accordingly, Applicants respectfully request reconsideration and withdrawal of this rejection.

Claims 1 to 5, 7 to 11, 15 to 19, 21 to 25 and 29 were rejected under 35 U.S.C. § 112, second paragraph, as allegedly being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. In making the rejection on Page 5 of the Detailed Action, the Examiner states that he believes that the term "output positions" should be "output position." "Output positions" having been amended herein to read "output position" as suggested by the Examiner, withdrawal of this rejection is respectfully requested.

The other pending claims in this application are each dependent from the independent claims discussed above and are therefore believed allowable for at least the same reasons. Because each dependent claim is also deemed to define an additional aspect

of the invention, however, the individual consideration of each on its own merits is

respectfully requested.

In view of the foregoing amendments and remarks, the entire application is

believed to be in condition for allowance, and such action is respectfully requested at the

Examiner's earliest convenience

Applicants' undersigned attorney may be reached in our Costa Mesa, CA

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listed address.

Respectfully submitted,

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- 13 -